

Cato Neonatal Innovations Inc

Executive Director / CEO

EIN 873662902

FL · NTEE U20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Benjamin Courchia, Executive Director / CEO** (\$18,800) against **every comparable organization** that fit the selection criteria — **15** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **27th** percentile of comparable organizations within the typical range

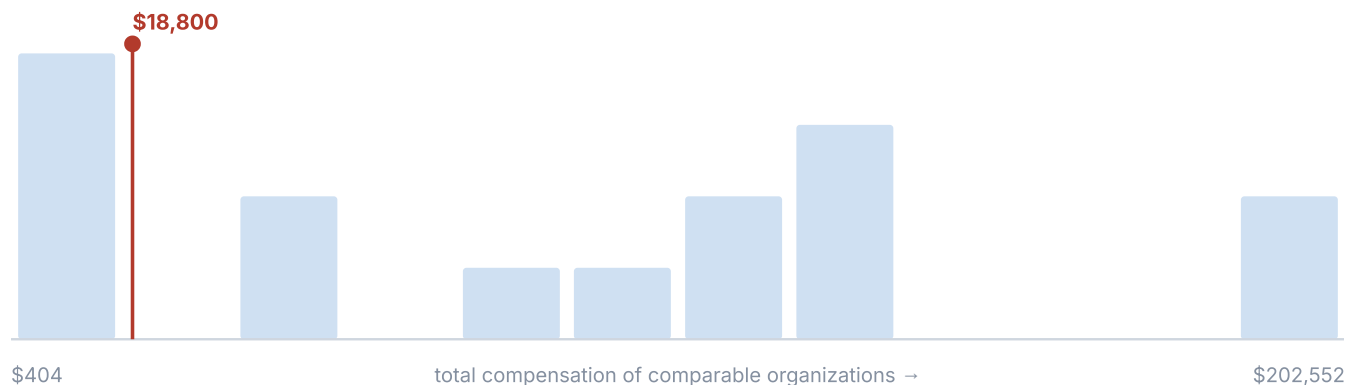
Benchmarked executive: Benjamin Courchia — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (U20).
BUDGET	Total revenue between \$322,418 and \$721,831 — 0.67x to 1.50x the subject's \$481,221 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (U20), nationwide + budget 0.67–1.5x revenue.

15 organizations qualified on sector, size, and geography → **15** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,952	\$25,842	\$87,120	\$124,521	\$173,897	\$18,800
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■ Comparable organizations

Each figure is Form 990 Part VII columns D + F (reportable pay plus other compensation and benefits; column F may include amounts from related organizations), normalized to FL cost of living (BEA RPP, 2023) and to its filing year (CPI-U); the reported amount is on each linked 990.

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Center For Scientific Integrity Inc	NY	\$429,108	Secretary	\$11,330	\$10,898	2024
Connecticut Academy Of	CT	\$412,679	Executive Di	\$130,745	\$134,347	2023
Sociedad De Investigacion	PR	\$555,860	Executive Di	\$35,448	\$35,448	2024
Space For Humanity	CO	\$556,619	Executive Director	\$119,166	\$121,634	2024
Texas Organic Farmers	TX	\$393,353	Director	\$368	\$404	2023
City Kid Science Inc	NY	\$390,135	President	\$70,600	\$67,910	2024
Decatur Makers Inc	GA	\$384,484	Executive Director	\$83,550	\$87,120	2025
Virginia Academy Of Science	VA	\$372,146	Executive Officer	\$15,343	\$16,235	2023
Quest Science Center	CA	\$600,267	Chief Learning Officer	\$134,633	\$127,408	2023
Spritely Networked Communities	DE	\$607,941	Dir Of Opera	\$40,385	\$45,113	2022
Solving For Science	CA	\$338,901	Highest Compensated Employee	\$121,841	\$111,994	2024
Standards Coordinating Body For Gene	MD	\$623,711	Executive Dir.	\$197,692	\$202,552	2023
International Society For	CA	\$332,093	Cfo/secretary	\$127,000	\$116,736	2024
International Conference On	PA	\$635,764	Secretary/treasurer	\$2,500	\$2,654	2024
Virginia Biosciences Health Research	VA	\$676,190	President & Ceo	\$200,000	\$200,263	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL cost of living and 2024 dollars. Click any organization to verify the figure on ProPublica.

■ Methodology

Comparable organizations were drawn from electronically filed IRS Form 990 returns and matched on sector (NTEE code), budget (a size-adaptive revenue band that tightens as the organization grows), and geography (same-state first, broadening only when too few peers qualify); every organization within the band forms the peer set. To compare fairly across regions and years, peer compensation is normalized to FL cost of living (BEA Regional Price Parities, 2023) and to the subject's filing year (CPI-U). The figure benchmarked is Form 990 Part VII, Section A, columns D + F — reportable pay plus other compensation, benefits, and deferred amounts (column F may include amounts from related organizations) — with the chief executive matched by role. Related-organization amounts (column E) and institutional trustees are excluded. Full methodology: peerbasis.org/methodology.

■ Sample, role match & sensitivity

PEER COUNT	15 organizations. Compensation range \$404–\$202,552; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$481,221); for reference, expenses \$373,827 and assets \$370,069.
ROLE MATCH	Benjamin Courchia, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	27 th
Total compensation (D + F), as reported (no adjustments)	27 th
Reportable pay only (column D), adjusted	27 th
All sources (D + E + F), adjusted	27 th

If the percentile moves materially across these definitions, the result is sensitive to methodology choices, and the board should weigh which basis best fits its facts.

■ Rebuttable presumption of reasonableness · 26 CFR 53.4958-6

Compensation paid by a tax-exempt organization is presumed reasonable — shifting the burden to the IRS — when three requirements are met. This report supplies the comparability data for the second. The board should record the following in its minutes *concurrently* with its decision:

Draft board minutes – executive compensation

1. The compensation of the Executive Director / CEO (Benjamin Courchia) was approved in advance by [the Board / Compensation Committee], composed of members with no conflict of interest with respect to the arrangement.
2. Prior to its determination, the authorized body obtained and relied upon appropriate comparability data, namely the PeerBasis Compensation Comparability Determination dated June 9, 2026, comparing compensation against 15 similarly situated organizations (Same NTEE sector (U20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$18,800 is reasonable (approximately the 27th percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [__ for / __ against].

Sources: IRS Form 990 e-file data (apps.irs.gov); IRS Business Master File (NTEE classification). Every figure traces to an original public filing — click any organization above to verify it on ProPublica. PeerBasis is a service of Prismind Analytics; its [methodology is published](#), was commissioned for independent adversarial review, and discloses its own limitations. This report is comparability data to support a board's good-faith determination under IRC 4958; it is not legal or tax advice. Generated by PeerBasis on June 9, 2026.